



50-State Comparison

Scholarship Tax Credits

Does the state have a scholarship tax credit program?

March 2021

STATE	Does the state have a tax credit scholarship program?	Citation	Program Name
Alabama	Yes.	Ala. Code §§ 16-6D-1-9	Educational Scholarship
Alaska	No.		
Arizona	Yes.	Ariz. Rev. Stat. Ann. § 43-1089.03 Ariz. Rev. Stat. Ann. § 43-1183 Ariz. Rev. Stat. Ann. § 43-1504	Credit for Contributions to School Tuition Organization
	Yes.	Ariz. Rev. Stat. Ann. § 15-891 Ariz. Rev. Stat. Ann. § 43-1184 Ariz. Rev. Stat. Ann. § 43-1505	Credit for Contributions to School Tuition Organization; displaced students; students with disabilities
	Yes.	Ariz. Rev. Stat. Ann. § 20-224.06 Ariz. Rev. Stat. Ann. § 43-1183 Ariz. Rev. Stat. Ann. § 43-1504	Premium tax credit for contributions to school tuition organization; low-income scholarships
Arkansas	No.		
California	No.		

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Colorado	No.		
Connecticut	No.		
Delaware	No.		
District of Columbia	No.		
Florida	Yes.	Fla. Stat. Ann. § 1002.395	Florida Tax Credit Scholarship Program
	Yes.	Fla. Stat. Ann. § 1002.40	The Hope Scholarship Program
Georgia	Yes.	Ga. Code Ann. § 20-2A-1 Ga. Code Ann. § 48-7-29.16	Georgia Tax Credit Program
Hawaii	No.		
Idaho	No.		
Illinois	Yes.	35 Ill. Comp. Stat. Ann. 40	Invest in Kids
Indiana	Yes.	Ind. Code Ann. §§ 6-3.1-30.5 - 6-3.1-30.5-15 Ind. Code Ann. § 20-51-1-5	School Scholarship Tax Credit
Iowa	Yes.	Iowa Code Ann. §422.11S	School Tuition Organization Tax Credit
Kansas	Yes.	Kan. Stat. Ann. §§ 72-4351-4357	Tax Credit for Low Income Students Scholarship Program
Kentucky	Yes	House Bill 563 (2021)	Education Opportunity Account Program

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Louisiana	Yes.	La. Stat. Ann. § 47:6301	Tuition Donation Rebate Program
Maine	No.		
Maryland	No.		
Massachusetts	No.		
Michigan	No.		
Minnesota	No.		
Mississippi	No.		
Missouri	No.		
Montana	Yes.	Mont. Code Ann. §§ 15-30-3101-3114	Tax Credits for Contributions to Student Scholarship Organizations
Nebraska	No.		
Nevada	Yes.	Nev. Rev. Stat. Ann. §§ 388D.250-280 Nev. Rev. Stat. Ann. § 363A.139 Nev. Rev. Stat. Ann. § 363B.119	Nevada Educational Choice Scholarship Program
New Hampshire	Yes.	N.H. Rev. Stat. Ann. §§ 77-G:1-10	Education Tax Credit Program
New Jersey	No.		
New Mexico	No.		

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New York	No.		
North Carolina	No.		
North Dakota	No.		
Ohio	No.		
Oklahoma	Yes.	Okla. Stat. Ann. tit. 68, § 2357.206	Equal Opportunity Education Scholarship
Oregon	No.		
Pennsylvania	Yes.	24 Pa. Stat. Ann. §§ 20-2002-B- 2013-B	Opportunity Scholarship Tax Credit Program
	Yes.	24 Pa. Stat. Ann. §§ 20-2002-B- 2013-B	Educational Improvement Tax Credit Program
Rhode Island	Yes.	44 R.I. Gen. Laws §§ 62-1 - 62-7	Tax Credits for Contributions to Scholarship Organizations
South Carolina	Yes.	S.C. Code Ann. § 12-6-3790	Educational Credit for Exceptional Needs Children's Fund
South Dakota	Yes.	S.D. Codified Laws §§ 13-65-1 - 13-65-12	Partners in Education Tax Credit Program
Tennessee	No.		
Texas	No.		

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Utah	No.		
Vermont	No.		
Virginia	Yes.	Va Code. §§ 58.1-439.25 - 439.28	Education Improvement Scholarships Tax Credits Program
Washington	No.		
West Virginia	No.		
Wisconsin	No.		
Wyoming	No.		